



GOVERNMENT OF INDIA
MIN. OF COMMERCE & INDUSTRY, DEPTT. OF COMMERCE
OFFICE OF THE DEVELOPMENT COMMISSIONER
NOIDA SPECIAL ECONOMIC ZONE
NOIDA DADRI ROAD, PHASE-II, NOIDA-201305
DISTT. GAUTAM BUDH NAGAR (UP)

फा०सं० 10/20/2007-सेज /

दिनांक : 10/05/2019

सेवा मे ,

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली- 110001 ।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002 ।
3. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुध नगर, उत्तर प्रदेश - 201306.
4. आयुक्त, आयकर, ए 2 डी, आयकर भवन, सेक्टर 24, नोएडा ।
5. उपसचिव आई एफ - 1, बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
6. मुख्य कार्यकारी अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा (उत्तर प्रदेश)।
7. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औद्योगिक विकास प्राधिकरण, प्लॉट नं 01, नॉलेज पार्क -4, ग्रेटर नोएडा, गौतम बुध नगर, (उत्तर प्रदेश)।
8. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा (उत्तर प्रदेश) ।
9. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा- 203131
10. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता ।


विषय: दिनांक 03/05/2019 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 03/05/2019 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,


(राजेश कुमार)

उप विकास आयुक्त

प्रतिलिपि:-

सहायक विकास आयुक्त (प्रशासन) - कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है।

नोएडा विशेष आर्थिक क्षेत्र

नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 03.05.2019 को पूर्वाह्न 11:00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यवृत्त।

The following members of Approval Committee were present during the meeting:-

- (i) Shri S. S. Shukla, Joint Development Commissioner, NSEZ.
- (ii) Shri Rajesh Sharma, Asstt. Commissioner (Customs), Noida.
- (iii) Ms. Kokil Pandey, Asstt. Commissioner, CGST, Noida-I.
- (iv) Shri Rucheer, Income Tax Officer, Noida
- (v) Shri Chaman Lal, FTDO, O/o of Addl. DGFT, New Delhi.
- (vi) Representative of SEZ Developers concerned, Special Invitee.

❖ Besides, during the meeting i) Md. Salik Parwaiz, Specified Officer, ii) Shri Rajesh Kumar, DDC, iii) Shri Prakash Chand Upadhyay, ADC & iv) Shri Mohan Veer Ruhella, ADC, were also present to assist the Approval Committee.

❖ At the outset, the Chairman welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the developers / units, the following decisions were taken:-

1. दिनांक 05.04.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

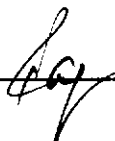
The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 05.04.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 05.04.2019 were ratified.

2. मै० सासफोर्स कंसल्टिंग प्राइवेट लिमिटेड का मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड की प्लॉट सं० 20 एवं 21, सेक्टर-135, नोएडा (उत्तर प्रदेश) में स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।

2.1. It was brought to the notice of the Approval Committee that M/s. Saasforce Consulting Private Limited has submitted a proposal for setting up of unit over a built-up area of 66372 Sqft. at Ground floor (20000 Sqft.), Building No.2, 10th floor (30915 Sqft.) and part of 11th floor (15457 Sqft.) of Building No.6 in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. located at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) to undertake service activities namely 'IT/ITES' with projected exports of Rs.13051 lakhs and the cumulative NFE of Rs.12476 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.280 lakhs towards imported capital goods; Rs.220 lakhs towards indigenous capital goods and other cost of project shall be met from internal sources. It was further informed that the applicant has submitted copy of provisional offer of space issued by SEZ Developer in respect of proposed area.

2.2. It was informed that following documents / information required to be submitted which has been communicated to the applicant:-

- (i). Specified services activities proposed under 'IT/ITES' as per definition / nomenclature of services mentioned in Rule 76 of SEZ Rules, 2006, required to be given. The same also required to be mentioned in Para V of Form-F.
- (ii). Requirement of built-up area required to be mentioned in Para VIII (2) of Form-F, Besides, Requirement of land (for Factory & Offices) of 6166.16 Sqmt. mentioned in Para VIII(1) of Form-F required to be kept blank as developer has given provisional offer of space for built-up area of 66372 Sqft. (6166.16 Sqmt.)
- (iii). Reply in respect of Para XII (ii) & (iv) required to be given in 'Yes' or 'No'. Applicant has mentioned 'NA'.
- (iv). Existing shareholding pattern required to be given in Para X(1).
- (v). Constitution of firm needs to be given as Private Limited Company in Para II of Form-F.
- (vi). Affidavit in support of undertaking of Form-F not submitted.
- (vii). Copy of Form-18 / INC 22 for change of registered office address from 'B-163, Okhla Phase-I, New Delhi-110020' to 'No. 29, Old Govindpuram Ext. Street No.3, New Delhi – 110051', required to be submitted.
- (viii). Residential address of Mr. Rameshshan Kothandaraman mentioned in Para IV of Form-F does not match with address given in his Passport.
- (ix). Bio-data/brief profile of directors namely Mr. Rameshshan Kothandaraman, Ms. Sumithra Gomatam & Mr. T. Narayanan required to be given.
- (x). Copies of Passport of Ms. Sumithra Gomatam & Ms. Karen McLoughlin submitted by the applicant are expired. Besides, copy of PAN Card & residential address proof of Ms. Karen McLoughlin required to be submitted as her passport does not contain her residential address.
- (xi). Present Shareholding pattern of the company duly certified by Chartered Accountant required to be submitted.
- (xii). Undertaking to fulfill Environment & Pollution Control norms required to be submitted.
- (xiii). Information pertaining to Income Tax Deptt. in prescribed format required to be given.
- (xiv). Separate list of proposed Imported and indigenous goods required to be submitted.
- (xv). Copies of Form-32/ DIR 11/12 for appointment of present directors and cessation of first director of the company required to be submitted.
- (xvi). In Board Resolution dated 25.03.2019, Board of Directors have accorded approval to setup SEZ unit, subject approval of the 'DC, Kolkata Special Economic Zone'. Further, authorized signatories have been authorized to sign, submit application and appearing on behalf of the company before 'DC, Kolkata Special Economic Zone'. Location of the proposed unit has been mentioned as 'ISEZ, Noida'. Hence, correct Board Resolution required to be submitted.



(xvii). It has been observed from the MCA Website that the all four present directors of the applicant company are also in director of M/s. Cognizant Technology Solutions India Pvt. Ltd. which has 5 existing SEZ units in different SEZs under the jurisdiction of DC, NSEZ. Hence, reply in Para XII(ii) of Form-F should be in 'Yes' and details of said SEZ unit be mentioned in the relevant para.

2.3. Mr. Parthasarathy K, Sr. Manager appeared before the Approval Committee on behalf of the applicant unit. On being asked by the Approval Committee, Mr. Parthasarathy produced copy of Board Resolution in his favour. However, the Approval Committee observed that in Board Resolution dated 25.03.2019, Board of Directors have accorded approval to setup SEZ unit, inter alia subject to approval of the 'DC, Kolkata Special Economic Zone' under jurisdiction of Zonal DC, NSEZ. The Approval Committee observed that the Board Resolution meant for NSEZ erroneously, DC Kolkata SEZ has been mentioned and this requires modification / rectification which Shri Parthasarathy agreed. Further, authorized signatories have been authorized to sign, submit application and appearing on behalf of the company before 'DC, Kolkata Special Economic Zone'. As regards instant proposal, Mr. Parthasarathy informed to the Approval Committee that M/s. Cognizant Technology Solutions India Pvt. Ltd. has recently acquired M/s. Saasforce Consulting Private Limited and all the directors of M/s. Saasforce Consulting Private Limited are also director in M/s. Cognizant Technology Solutions India Pvt. Ltd.. He further informed that M/s. Saasforce Consulting Private Limited have an existing DTA unit in Noida and they have plan to shift the said DTA unit into SEZ and the instant unit will not take 'Income Tax' benefits under Section 10AA of Income Tax Act.

2.4. After due deliberations, Approval Committee approved the proposal subject to submission of required documents / information along with an Undertaking to the effect that the proposed SEZ unit will not take Income Tax benefits under Section 10AA of Income Tax Act, 1961 and copy of revised Board Resolution. The Committee further decided that LOA will be issued after receipt of revised Board Resolution authorizing Shri Parthasarathy K.

3. **मै० मेटलाइफ ग्लोबल ऑपरेशंस सपोर्ट सेंटर प्राइवेट लिमिटेड का मै० ऑक्सीजन बिज़नेस पार्क प्राइवेट लिमिटेड की प्लॉट सं० 7, सेक्टर-144, नोएडा (उत्तर प्रदेश) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।**

3.1. It was brought to the notice of the Approval Committee M/s. MetLife Global Operations Support Centre Pvt. Ltd. has submitted a proposal for setting up of unit over a built-up area of 109640 Sqft. on (i) Portion of 8th Floor (22710 Sqft.), (ii) entire 9th Floor (45419 sqft.) and entire 10th Floor (41511 sqft.) of Tower 2 in the IT/ITES SEZ of M/s. Oxygen Business Park Pvt. Ltd. at Plot No. 7, Sector-144, Noida(Uttar Pradesh) to undertake service activities namely '*Information Technology and Information Technology Enabled Services including but not restricted to computer software services, back office support, data processing services and website services*' with projected exports of Rs.79073 lakhs and the cumulative NFE of Rs.72899 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.5654 lakhs towards imported capital



goods; Rs.3833 lakhs towards indigenous capital goods and other cost of project shall be met from Internal accruals and advance against services. It was further informed that the applicant has submitted copy of provisional offer of space issued by SEZ Developer in respect of proposed area. However, it was informed that Occupation Certificate in respect of proposed building i.e. Tower-2 is yet to be obtained by the SEZ developer.

3.2. Further, it was informed that following documents / information required to be submitted which has been communicated to the applicant:-

- (i). Copy of PAN required of Mr. Kush Kumar Kamra and Mr. Ramanan Venkat Ramanujam is required to be submitted.
- (ii). Form-32/DIR-11/12 for appointment of director namely Mr. Ramanan Venkat Ramanujam required to be submitted. Form-32/DIR-11/12 for cessation of first director namely Mr. Paul Allen Malchow also required to be submitted.
- (iii). Reply in respect of Para XII (iv) of Form-F required to be given in 'Yes' or 'No'. Applicant has mentioned 'NA'.
- (iv). LOA No. and date of existing units has been wrongly mentioned in Annexure-1 to Form-F.
- (v). NFE in Annexure-2 & Annexure-3 to Project Report is given as Rs.73419 lakhs & Rs.78553 lakhs, respectively, whereas in Form-F it is Rs.72899 lakhs. This need to be rectified & clarified.
- (vi). Revenue expenditure of Rs.520 lakhs shown in Annexure-1 to Project Report needs to be elaborated.
- (vii). 'Kitchen equipment' proposed in list of capital goods needs to be removed.
- (viii). Applicant in Project Report / list of goods has also proposed input services of Rs.11580 lakhs, which needs to be included in Para VII(b) of Form-F.

3.3. Mr. Jayant Arora, CFO, Ms. Neha Garg, Company Secretary, Mr. Rajiv Chugh, Authorised Representative & Ms. Ritika Gupta, Authorised Representative appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Mr. Vaibhav Jindal, AVP-Leasing & Mr. Sunny Ahuja, Manager appeared before the Approval Committee on behalf of M/s. Oxygen Business Park Pvt. Ltd., SEZ Developer. On being asked by the Approval Committee, the representative of the SEZ Developer informed to the Approval Committee that Fire NOC in respect of Tower-2 is expected by September, 2019 and Occupancy Certificate is expected by December, 2019. Mr. Jayant Arora informed to the Approval Committee that SEZ Developer has shared complete information about the construction status of Tower-2 and they have planned accordingly. He further informed that they will start operation only after receipt of Occupancy Certificate by SEZ Developer and meanwhile they will carry out fit out work in proposed premises.

3.4. After due deliberations, Approval Committee approved the proposal for setting up of unit to undertake authorized operation i.e. 'Information Technology and Information Technology Enabled



Services namely computer software services, back office support, data processing services and website services" subject to submission of required documents / information and further subject to the condition that the unit will commence operation only after receipt of Occupancy Certificate in respect of Tower 2 by the SEZ Developer. The Approval Committee also directed that the unit & SEZ Developer will take care of requisite compliances of the State building bye-laws while carrying out fit-out/interior work in Tower-2. As regards, proposed input services of Rs.11580 lakhs, the Approval Committee clarified that the unit is required to obtain approval of list of services from the Approval Committee for availing exemption on proposed input services. Further, it has also been decided that 'Kitchen equipment' shall not be allowed.

4. मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता का प्लॉट नंबर TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

4.1. It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited, Developer of IT/ITES SEZ at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (U.P) had submitted proposal for approval of a list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operations	Sl.No at default Auth. Opr. as per Inst. No.50 & 54	Estimated Cost (Rs. In Lakhs)
(i).	Construction of all types of building in processing area as approved by Unit Approval Committee	22	159.92
(ii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	50.93
(iii).	Telecom and other communication facilities including internet connectivity.	05	15.00
(iv).	Air Conditioning of Processing area.	21	52.00
(v).	Cafeteria / Canteen for staff in processing area.	27	1.50
		Total:	279.35

4.2. Mr. Devendra Gupta, Sr. V.P. & Mr. Mukesh Chauhan, Group Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

4.3. After due deliberations, the Approval Committee approved the proposed list of materials.

5. मै० एनआईआईटी टेक्नोलॉजीज लिमिटेड (इकाई-I, II & III) का मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता के प्लॉट सं० TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाइयों के सन्दर्भ में कंपनी के शेयर होल्डिंग पैटर्न में बदलाव का प्रस्ताव।



5.1. It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited have 03 (three) existing units in the IT/ITES SEZ of M/s. NIIT Technologies Ltd. at Plot No. TZ 02 & 2A, Sector-Techzone, Greater Noida (Uttar Pradesh) and all three units have submitted proposal for approval of change in shareholding pattern of the company, as given below:-

Existing Shareholding pattern before proposed transfer of shares			Now proposed Shareholding Pattern after proposed transfer of shares		
Name of shareholder	No. of shares hold	% share	Name of shareholder	No. of shares hold	% share
Individuals, Corporates & others	7403480	11.983%	Individuals, Corporates & others	7403480	11.983%
FII's & FPI	25350922	41.032%	FII's & FPI	25350922	41.032%
Financial Institutions & Mutual Funds	9501938	15.379%	Financial Institutions & Mutual Funds	9501938	15.379%
OCB & NRI	679416	1.099%	OCB & NRI	679416	1.099%
Promoters (as per below breakup.	18848118	30.507%	HULST BV, Netherland	18848118	30.507%
NIIT Limited	14493480	-	-	-	-
Vijay Kumar Thadani (as Trustee)	2175911	-	-	-	-
Rajendra Singh Pawar (as Trustee)	2175911	-	-	-	-
V. K. Thadani	759	-	-	-	-
Renuka Vijay Thadani	998	-	-	-	-
Vijay Kumar Thadani	100	-	-	-	-
R.S. Pawar	759	-	-	-	-
Neeti Pawar	100	-	-	-	-
Rajendra Singh Pawar	100	-	-	-	-
Total:	61783874	100.00%		61783874	100.00%

5.2. It was informed that the unit in its proposal has mentioned that NIIT has signed a Share Purchase Agreement with Hulst B.V. for acquiring the entire Promoters stake (30.507% of the total capital consisting of 18848118 equity shares of Rs. 10/- each) in the company under the Securities and Exchange Board of India (Substantial Acquisition of Shares & Takeover) Regulation, 2011 and subsequent amendments thereto (the "Takeover Regulations"). Further, it was informed that the unit has mentioned that as agreed between NIIT and Acquirer i.e. Hulst B.V., post transfer of promoters stake to the tune of 30.507% of the acquirer as proposed above, the Acquirer will also participate in Open Offer to Public Shareholders of the company to acquire upto 16229173 equity shares, representing 26% of the Total Equity Share Capital of the Company depending upon the public response in due course, resulting into the total shareholding upto 56.507% of the Share capital of the company. Therefore, a separate application for change in shareholding shall be submitted post open offer transaction completion.

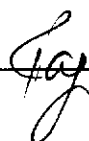
5.3. It was further informed that vide Instruction No. 89 dated 17.05.2018 DOC has issued guidelines regarding change in shareholding pattern, name change of SEZ Developers and SEZ Unit. As per Para 5(ii) of said guidelines *"Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization"*.

5.4. Further, as per Para 6 of said guidelines, such reorganization shall be subject to the following safeguards:-

- (i) *Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.*
- (ii) *Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;*
- (iii) *Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.*
- (iv) *Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.*
- (v) *The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.*
- (vi) *The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.*
- (vii) *The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.*

5.5. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

5.6. Further, it was informed that units have not submitted intimation for change in directors since inception. Unit needs to submit copy of Form 32/DIR 11/12 for cessation of Mr. Subroto Bhattacharya



& Mr. Surendra Singh. Reasons for non-intimation for changes in directors in r/o Unit-I & Unit-II also required to be given.

5.7. It was further informed that as per APRs submitted by M/s. NIIT Technologies Ltd. (Unit-II), the unit has made DTA sale of Rs.1570.17 lakhs during the year 2012-13 to 2017-18. Hence, unit had been requested vide this office email dt. 02.04.2019 to submit breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR, however, reply from the unit is awaited.

5.8. Mr. Devendra Gupta, Sr. V.P. & Mr. Mukesh Chauhan, Group Manager appeared before the Approval Committee on behalf of units and explained the proposed changes in shareholding pattern of the company. The representative of the unit informed to the Approval Committee that that unit has rendered services of Rs.1570.17 lakhs in DTA against payment in INR.

5.9. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.1570.17 lakhs against payment in INR instead of free foreign exchange.

5.10. During the meeting it was informed that as per Section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions.

5.11. The representatives of the unit admitted contravention of Section 2(z) as mentioned above and gave his consent to settle the case as per Section 11(4) of the FT(D&R) Act, 1992.

5.12. In view of the above, the Development Commissioner in consultation with the members of the Approval Committee imposed a penalty of Rs.1,57,017/- (i.e. @0.1% of Rs.1570.17 lakhs) towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange.

5.13. After due deliberations, the Approval Committee also approved the proposed changes in shareholding pattern in respect of aforesaid three SEZ units of M/s. NIIT Technologies Ltd. in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance with safeguards prescribed in Instruction No. 89 dated 17.05.2018 and further subject to submission of required documents.



6. मै० एचसीएल टेक्नोलॉजीज लि०, विकासकर्ता का प्लाट सं० 3A, 3B & 2C, सेक्टर- 126, नॉएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

6.1. It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
i)	Construction of all types of building in Processing area as approved by UAC.	22	683.59
ii)	Power (including power backup facilities) for captive use only.	23	142.59
iii)	Air Conditioning of Processing area.	21	486.48
iv)	Telecom and other communication facilities including internet connectivity.	05	215.86
v)	Common Data Centre with inter-connectivity.	13	15.89
vi)	Access Control and Monitoring System.	24	19.11
vii)	Fire protection system with sprinklers, fire and smoke detectors.	07	37.87
viii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	57.59
		Total:	1658.98

6.2. Mr. D.K. Sharma, General Manager-Commercial & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

6.3. After due deliberations, Approval Committee approved the proposed list of materials.

7. मै० एचसीएल टेक्नोलॉजीज लि० (इकाई-XII) का मै० एचसीएल टेक्नोलॉजीज लि०, विकासकर्ता के प्लाट सं० 3A, 3B & 2C, सेक्टर- 126, नॉएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए 03 अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।

7.1. It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd. (Unit-XII) had submitted a proposal for approval of 03 nos. additional services, as given below, to carry on authorized operations by the unit located in the IT/ITES SEZ of M/s. HCL Technologies Ltd. at Plot No. 3A, 3B & 2C, Sector-126, Noida (U.P):-

S.	Proposed Service	Justification for requirement of proposed service given by
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Day

No.		the unit
(i).	Business Auxiliary Services	HCL requires business auxiliary services since it hires vendors for procurement of input services which are used for provision of output service. Further, vendors are also hired for promotion and marketing of service provided by HCL. The services area exclusively for works related to SEZ.
(ii).	Management or Business consultant's service.	They hire various management and business consultants which provides advice, consultancy and technical assistance for developing SEZ. The services are specifically related to its authorized operations carried out within the SEZ.
(iii).	Event management.	They organized promotional events related to Authorised Operations. The services are specifically for the event related with recruitment of employees etc. for carrying out authorized operations within the SEZ and such kind of event would be organized within the SEZ only.

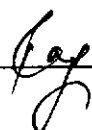
7.2. Mr. D.K. Sharma, General Manager-Commercial & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the unit and explained the requirement of proposed additional services.

7.3. After due deliberations, keeping in view the justification given by the unit, the Approval Committee approved following additional services in respect of said unit:-

- (i) Business Auxiliary Services– Exclusively for works related to authorized operations carried out within the SEZ.
- (ii) Management or business consultant's service – Exclusively for works related to authorized operations carried out within the SEZ.
- (iii) Event management service – specifically for the event related with recruitment of employees for carrying out authorized operations within the SEZ and event would be organized within the SEZ only.

8. मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड, विकासकर्ता का मै० लिथियम अर्बन टेक्नोलॉजीज प्रा० लि० को प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) में स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'Electric charging stations for charging electric vehicles ' स्थापित एवं संचालित करने हेतु निर्मित क्षेत्र का आवंटन का प्रस्ताव।

8.1. It was brought to the notice of the Approval Committee that M/s. Seaview Developers Pvt. Ltd., Developer vide its letter dated 22.04.2019 had submitted proposal for allotment of built-up space of 10 Sqft. (0.93 Sqmt) at Upper Basement of Building No. 7 and surface level near Building No.5 in the processing area of IT/ITES SEZ at Plot no. 20 & 21, Sector-135, Noida (Uttar Pradesh) on lease basis to M/s. Lithium Urban Technologies Pvt. Ltd. to setup & operate 'Electric charging stations for charging electric vehicles to be used for transportation of employees of SEZ and units located therein', under the category of 'Employee welfare facilities like crèche, medical center and other such facilities' approved by BoA.



8.2. It was informed that the developer has also submitted area-wise details of such activities approved by BOA, area-wise details of approvals given by the Approval Committee for allotment of space for such activities & balance area available with the developer for leasing, as given below:-

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space to facility providers	Area available for leasing
(i).	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	3000 Sqmt.	1656.39 Sqmt.	1343.61 Sqmt.
(ii).	Employee welfare facilities like Crèche, Medical Centre.	1000 Sqmt.	169.63 Sqmt.	830.37 Sqmt.
(iii).	Shopping arcade / retail space	950 Sqmt.	344 Sqmt.	605.70 Sqmt.

8.3. Mr. Jay Kumar, Authorised Representative, Mr. Amrik Singh, Authorised Representative appeared before the Approval Committee on behalf of the developer and explained the proposal. The representative of the developer informed that the proposed facility will be setup at parking area of SEZ.

8.4 The Committee examined the proposal and observed that proviso to Rule 11(5) of SEZ Rules, 2006 provides as under:-

'The Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating facilities such as canteen, public telephone booths, first aid centres, crèche and such other facilities as may be required for the exclusive use of the Unit'.

8.5. After due deliberations, Approval Committee approved the proposal in terms of Rule 11(5) of SEZ Rules, 2006, subject to the condition that no tax / duty benefit shall be available to M/s. Lithium Urban Technologies Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for use of the employees of SEZ & units located therein.

9. मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड, विकासकर्ता का प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) स्थित स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'सबवे रेस्टोरेंट' की स्थापना और संचालन के लिए मै० के पी इंटरनेशनल को निर्मित क्षेत्र के आवंटन के लिए अनुमति पत्र दिनांक 30.04.2012 को रद्द करने का प्रस्ताव।

9.1. It was brought to the notice of Approval Committee that the Developer, M/s. Seaview Developers Pvt. Ltd. had submitted a proposal for cancellation of the permission letter No. 10/46/2006-SEZ/3084 dated 30.04.2012 issued by this office for allotment of built up space of 824 Sqft. (76.55 Sqmt) at Unit-3, Amenity Block to M/s. Kay Pee International to setup & operate a restaurant under brand name 'SUBWAY' in the processing area of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh). It was informed that the developer enclosed consent letter dated

01.04.2019 of Ms. Deepti Ahuja, Proprietor of M/s. Kay Pee International regarding cancellation of said approval. It was informed that original permission letter dated 30.04.2012 issued to Developer and M/s. Kay Pee International have not been surrendered. Further, it was informed that the developer & M/s. Kay Pee International have informed that the said original letter has been misplaced by them and undertaken to submit the same as and when the same is traced.

9.2. Mr. Jay Kumar, Authorised Representative, Mr. Amrik Singh, Authorised Representative appeared before the Approval Committee on behalf of the developer and requested to cancel the said letter of allotment.

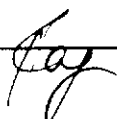
9.3. After due deliberations, the Approval Committee **decided to cancel** the letter No. 10/46/2006-SEZ/3084 dated 30.04.2012 issued for allotment of 824 Sqft. (76.55 Sqmt) at Unit-3, Amenity Block to M/s. Kay Pee International to setup & operate a restaurant under brand name 'SUBWAY' in the processing area of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh).

10. **मै० एनईसी टेक्नोलॉजीज इंडिया प्राइवेट लिमिटेड (इकाई-1) का मै० सील्यू डेवलपर्स प्राइवेट लिमिटेड के प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में कमी का प्रस्ताव |**

10.1. It was brought to the notice of the Approval Committee that M/s. NEC Technologies India Pvt. Ltd. (Unit-I) has submitted proposal for partial deletion of area of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Sector-135, Noida (Uttar Pradesh). It was informed that the unit is presently operating from 30584 Sqft at 6th floor, Building No.9 and requested for partial deletion of '24879 Sqft at 6th floor, Building No.9'. It was informed that the SEZ Developer has given its 'No Objection' for surrender of aforesaid premises.

10.2. It was further informed that as per APRs submitted by M/s. NEC Technologies India Pvt. Ltd. (Unit-I), the unit has made DTA sale of Rs.58.03 lakhs during the year 2014-15. Hence, unit had been requested vide this office email dt. 28.09.2018 & reminder email dated 11.12.2019 to submit breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR, however, reply from the unit is awaited.

10.3. Mr. Vinaya Kumar, DGM & Mr. Sandeep, Dy. Manager-Finance appeared before the Approval Committee on behalf of units and explained the proposal for partial deletion of area from the unit. The representative of the unit informed to the Approval Committee that NEC Technologies India Pvt. Ltd. (Unit-I) was established to continue its old business and due to overall lean business environment in the world, the overall quantum of its old business has reduced significantly due to which the area of 24879 Sqft. at 6th floor, Building No.9 of the unit is not being optimally utilised, hence they have decided to surrender the said space from Unit-I and addition of the said space into Unit-II. The



representative of the unit informed to the Approval Committee that unit has rendered services of Rs.58.03 lakhs in DTA in the FY 2014-15, against payment in INR.

10.4. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.58.03 lakhs against payment in INR instead of free foreign exchange.

10.5. During the meeting it was informed that as per Section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions.

10.5. Mr. Vinaya Kumar, DGM admitted contravention of Section 2(z) as mentioned above and gave his consent to settle the case as per Section 11(4) of the FT(D&R) Act, 1992.

10.6. In view of the above, the Development Commissioner in consultation with the members of the Approval Committee imposed a penalty of Rs.10,000/- towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange.

10.7. After due deliberations, the Approval Committee approved the proposal for partial deletion of area, subject to submission of 'NOC' from the SEZ Customs.

11. मै० एनईसी टेक्नोलॉजीज इंडिया प्राइवेट लिमिटेड (इकाई-2) का मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड के प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में बढ़ोतरी एवं प्रोजेक्शन में संसोधन का प्रस्ताव।

11.1. It was brought to the notice of Approval Committee that M/s. NEC Technologies India Pvt. Ltd. (Unit-II) had applied for expansion of area of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Sector-135, Noida (Uttar Pradesh). It was informed to the Committee that presently unit has been operating over an area of 30584 Sqft at 4th floor & 27721 Sqft at 5th floor, Building No. 9. It was informed that the unit has requested for addition of 24879 Sqft. at 6th floor, Building No.9 of SEZ. It was informed that the SEZ developer has given provisional offer for allotment of proposed additional space to the unit, subject to deletion of area from M/s. NEC Technologies India Pvt. Ltd. (Unit-I). It was also informed that unit has submitted revised projections, as given below, on account of proposed expansion of unit:-



(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	65885.00	90005.00
Foreign Exchange Outgo	9518.07	29239.46
NFE Earnings	56366.93	60765.54
Imported CG	979.00	1127.78
Indigenous CG	2285.00	2513.50

11.2. Mr. Vinaya Kumar, DGM & Mr. Sandeep, Dy. Manager-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal.

11.3. After due deliberations, the Approval Committee approved the proposed expansion of area and revised projections of the unit subject to the condition that Unit-I & Unit-II of M/s. NEC Technologies India Pvt. Ltd. shall ensure separate entry & exit at 6th floor, Building No.9.

12. मैसर्स गोल्डन टावर इन्फ्राटेक प्राइवेट लिमिटेड, विकासकर्ता का प्लॉट सं० 08, सेक्टर- 144, नॉएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव ।

12.1. It was brought to the notice of Approval Committee that M/s. Golden Tower Infratech Pvt. Ltd., Developer of IT/ITES SEZ at Plot No. 8, Sector-144, Noida (U.P) had submitted a proposal for approval of a list of materials to carry on following default authorized operation in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Rs in Lakhs)
(i).	Roads with Street lighting, Signals and Signage.	01	9.45
(ii).	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	402.91
(iii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	801.80
(iv).	Telecom and other communication facilities including internet connectivity.	05	92.65
(v).	Rain water Harvesting Plant	06	12.00
(vi).	Fire protection system with sprinklers, fire and smoke detector.	07	601.36
(vii).	Landscaping and water bodies	08	45.50
(viii).	Drip and Micro Irrigation System	17	21.50
(ix).	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in processing area.	19	45.50
(x).	Employee welfare facilities like Crèche, Medical center and other such Facilities.	20	26.87
(xi).	Air Conditioning of Processing area.	21	1015.21
(xii).	Construction of all types of building in processing	22	3108.05